

Parowan
CITY

2008
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Parowan City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 21, 2007. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 21, 2007 for all budgetary funds.

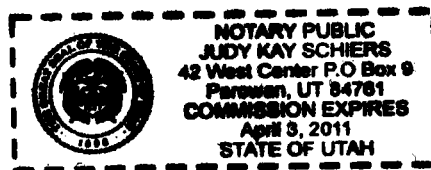
Signed:

Valorie Topham
(Budget Officer)

Subscribed and sworn to this 19th day

of July, 2007.

Judy Kay Schiers
(Notary Public)



PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
TAXES						
3110	GENERAL PROPERTY TAXES-CURRENT	144,438	145,694	188,267	521,503	547,000
3120	PRIOR YEARS' TAXES-DELINQUENT	10,018	17,760	8,074	21,136	15,000
3130	GENERAL SALES & USE TAXES	240,415	256,893	281,215	330,514	300,000
3140	FRANCHISE TAXES-CABLE/TELEPHON	38,598	40,506	44,616	48,054	42,000
3160	AIRPORT GAS TAX	0	296	347	318	500
3170	FEE IN-LIEU OF PROPERTY TAXES	30,085	33,074	32,439	82,849	40,000
3180	HEAD IN LEASE	700	700	0	4,568	1,000
3190	ENERGY TAXES - QUESTAR	36,079	46,980	57,559	41,536	53,400
LICENSES AND PERMITS						
3210	BUSINESS LICENSE & PERMITS	7,681	8,220	8,705	7,860	8,500
3221	BUILDING, STRUCTURES & EQUIP.	8,232	11,617	22,971	18,837	49,000
3225	ANIMAL LICENSES	920	1,749	1,601	1,200	1,000
INTERGOVERNMENTAL REVENUE						
3310	FEDERAL GRANTS - COPS	1,348	0	0	0	0
3340	STATE GRANTS	3,182	12,767	23,509	22,365	20,000
3356	CLASS "C" ROAD FUND ALLOTMENT	142,267	123,155	123,675	133,696	135,000
3358	LIQUOR FUND ALLOTMENT	3,498	3,130	3,689	6,625	4,000
3370	GRANTS FROM LOCAL UNITS-COUNTY	72,984	72,984	80,459	78,000	78,000
CHARGES FOR SERVICES						
3410	GEN. GOVT-LIB USE FEES/MAP/ETC	607	519	1,141	31,663	35,440
3420	PUBLIC SAFETY-ANIMAL CONTROL	1,054	400	1,047	105	800
3430	STREETS & PUBLIC IMPROVEMENTS	1,668	150	354	3	200
3440	SANITATION	144,178	150,178	159,895	169,758	172,000
3472	SWIMMING POOL FEES	14,784	13,741	16,135	18,459	14,000
3474	PARK & RECREATION CONCESSIONS	27,320	11,616	28,509	12,103	36,000
3480	CEMETERIES-BURIAL FEES & ASSES	3,575	7,200	6,500	5,175	6,500
3490	MISCELLANEOUS SERVICES-RENTS	13,043	42,038	66,540	37,706	22,700
FINES & FORFEITURES						
3510	FINES - COURT	127,289	143,609	370,484	296,334	260,000
MISCELLANEOUS REVENUE						
3610	INTEREST EARNINGS	4,101	7,146	17,038	28,813	16,000
3640	SALE OF FIXED ASSETS	0 (4,862)	0	0	0
3690	SUNDRY/OTHER REVENUE-TAX ANTICIPATION NOT	0	0	0	0	0

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
CONTRIBUTIONS AND TRANSFERS						
3810	TRANSFERS FROM OTHER FUNDS	195,862	262,000	66,667	240,225	259,305
3820	TRANSFER FROM: PERPETUAL CARE	0	9,383	7,872	0	8,500
3830	TRANSFER FROM COMMUNITY THEATER FUND	172	0	251	0	100
3870	Contribution from Private Source	9,978	0	0	0	0
3880	BEG. CLASS "C" TO BE APPROPRIA	0	0	0	0	166,579
3890	BEG. GEN FUND BAL TO BE APPROP	97,392	0	0	0	57,244
TOTAL REVENUE & OTHER SOURCES		1,381,468	1,418,643	1,619,559	2,159,405	2,349,768

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
GENERAL GOVERNMENT						
4111	LEGISLATIVE - COUNCIL	48,357	53,362	63,482	78,345	85,944
4121	JUDICIAL - CITY & PRECINCT CT.	71,799	85,609	251,621	192,243	219,868
4140	ADMINISTRATION	109,070	75,950	89,285	255,660	303,955
4141	AUDITOR	1,000	1,305	1,479	1,300	1,300
4145	ATTORNEY	10,238	13,628	18,806	19,056	89,800
4150	NON-DEPARTMENTAL	20,652	15,062	17,957	22,140	10,393
4160	GENERAL GOVERNMENTAL BUILDINGS	0	0	0	12,266	0
4170	ELECTIONS	2,563	0	3,899	0	8,000
4180	PLANNING AND ZONING	6,300	11,721	7,499	26,020	20,000
4190	EDUCATION & COMMUNITY PROMOTIO	0	0	320	0	500
PUBLIC SAFETY						
4210	POLICE DEPARTMENT	288,981	310,245	348,127	391,341	424,256
4220	FIRE DEPARTMENT	70,371	50,897	44,454	67,647	97,039
4240	PROTECTIVE INSPECTION	14,943	14,926	18,575	41,674	79,493
4253	ANIMAL CONTROL & REGULATION	2,636	2,340	1,469	1,890	3,050
HIGHWAYS & PUBLIC IMPROVEMENTS						
4410	HIGHWAYS (STREETS)	8,725	5,156	5,969	6,512	8,000
4411	HIGHWAYS - ADMINISTRATION	0	0	1,035	900	900
4415	CLASS "C" ROAD PROGRAM	165,022	175,283	171,356	145,084	307,579
4420	SANITATION	140,851	146,891	142,259	178,286	170,000
4450	AIRPORT	4,318	3,637	3,192	4,811	4,500
PARKS, RECREATION & PUBLIC PROPERTY						
4510	PARKS & PARK AREAS	44,383	51,504	48,809	71,821	77,502
4520	SWIMMING POOL	24,669	23,539	39,736	32,991	32,617
4560	RECREATION & CULTURE	25,967	19,999	25,602	82,484	104,183
4570	FAIR GROUNDS	43,918	55,729	53,444	58,007	62,064
4580	LIBRARIES	95,350	109,588	96,935	103,372	122,477
4590	CEMETRIES	36,084	44,059	58,422	29,139	98,716
COMMUNITY & ECONOMIC DEVELOPMENT						
4600	COMMUNITY & ECONOMIC DEV.	12,183	338	4,732	0	17,632
TRANSFERS & OTHER USES						
4810	TRANSFER TO CAPITAL PROJECT FD	127,776	23,160	25,357	0	0
4820	TRANSFER TO DEBT SERVICE	0	0	0	0	0

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate 6/07	Ensuing Year Approved Budget Appropriation 6/08
		6/04	6/05	6/06		
4880	Approp Increase In Fund Balance	0	124,715	75,738	0	0
	MISCELLANEOUS					
4958	Flag Pole	5,312	0	0	0	0
	TOTAL EXPENDITURES & OTHER USES	1,381,468	1,418,643	1,619,559	1,822,989	2,349,768

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

DEBT SERVICE FUND - DEBT SERVICE

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3950	TRANSFER FROM GENERAL FUND	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0
3990	Begin Fund Balance	0	0	0	0	0
TOTAL AVAILABLE FOR APPROPRIATIONS		0	0	0	0	0
EXPENDITURES:						
4020	RETIREMENT OF BONDS	0	0	0	0	0
4030	INTEREST ON BONDS	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0
Ending Fund Balance		0	0	0	0	0

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

CAPITAL PROJECT FUND - COMBINED CAPITAL IMPROVEMENT

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	TRANSFER FROM GENERAL FUND/SALES TAX	0	0	0	0	0
3920	INTEREST INCOME	115	294	798	1,795	0
3930	DONATIONS (COUNTY)	0	0	0	0	0
3940	STATE GRANT	0	0	0	0	0
TOTAL REVENUES & OTHER SOURCES		115	294	798	1,795	0
3990	Begin Fund Balance	4,275	4,390	4,684	5,482	7,277
TOTAL AVAILABLE FOR APPROPRIATIONS		4,390	4,684	5,482	7,277	7,277
EXPENDITURES:						
4010	FIRE TRUCK	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0
Ending Fund Balance		4,390	4,684	5,482	7,277	7,277

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

CAPITAL PROJECT FUND - CAPITAL PROJECT - AIRPORT DEV

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	TRANSFER FROM GENERAL FUND	28,114	0	222	0	0
3920	INTEREST INCOME	402	310	761	1,597	300
3930	FED GRANT - AIRPORT MASTER PLAN	283,085	111,380	12,943	557	350,000
3940	STATE GRANT	0	44,039	0	0	0
TOTAL REVENUES & OTHER SOURCES		311,601	155,729	13,926	2,154	350,300
3990	Begin Fund Balance	42,814	(79,654)	29,055	29,356	28,849
TOTAL AVAILABLE FOR APPROPRIATIONS		354,415	76,075	42,981	31,510	379,149
EXPENDITURES:						
4010	AIRPORT PROJECT	434,069	47,020	13,625	2,661	350,300
TOTAL EXPENDITURES		434,069	47,020	13,625	2,661	350,300
Ending Fund Balance		(79,654)	29,055	29,356	28,849	28,849

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

CAPITAL PROJECT FUND - CAPITAL PROJECT - THEATRE

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	TRANSFER FROM GENERAL FUND	84,127	0	0	0	0
3920	INTEREST INCOME	112	0	0	0	0
3930	GRANT	1,610	0	0	0	0
3940	STATE GRANT	0	0	242	0	0
TOTAL REVENUES & OTHER SOURCES		85,849	0	242	0	0
3990	Begin Fund Balance	(84,127)	1,722	1,722	1,964	1,964
TOTAL AVAILABLE FOR APPROPRIATIONS		1,722	1,722	1,964	1,964	1,964
EXPENDITURES:						
4010	THEATER PROJECT	0	0	0	0	0
TOTAL EXPENDITURES		0	0	0	0	0
Ending Fund Balance		1,722	1,722	1,964	1,964	1,964

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

CAPITAL PROJECT FUND - CAPITAL PROJECT - REC COMPLEX

Account Number	Description	-----Prior Years Actual-----			Current Year	Ensuing Year
		6/04	6/05	6/06	Estimate 6/07	Approved Budget Appropriation 6/08
REVENUES:						
3910	TRANSFER FROM GENERAL FUND	15,535	23,160	25,135	0	0
3920	INTEREST INCOME	306	125	722	2,218	100
3930	DONATIONS	0	35,824	0	105,000	85,000
3940	STATE GRANT	0	0	0	0	0
TOTAL REVENUES & OTHER SOURCES		15,841	59,109	25,857	107,218	85,100
3990	Begin Fund Balance	(6,920)	889	15,005	10,175	98,440
TOTAL AVAILABLE FOR APPROPRIATIONS		8,921	59,998	40,862	117,393	183,540
EXPENDITURES:						
4010	RECREATION COMPLEX PROJECT	8,032	44,993	30,687	18,953	85,100
TOTAL EXPENDITURES		8,032	44,993	30,687	18,953	85,100
Ending Fund Balance		889	15,005	10,175	98,440	98,440

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - WATER

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	CHARGES FOR SERVICES	285,316	306,586	331,666	378,014	356,000
3720	INTEREST EARNED	3,716	7,545	20,481	33,549	20,000
3726	WATER DEVELOPMENT FEE/WATER PURCHASE	0	25,084	42,460	79,790	100,000
3730	INTERGOVERNMENTAL REVENUE	0	0	0	0	0
3740	MISCELLANEOUS	3,434	8,099	6,585	4,526	2,400
TOTAL OPERATING REVENUE:		292,466	347,314	401,192	495,879	478,400
OPERATING EXPENSES						
4010	PERSONNEL SERVICES	89,000	65,725	60,997	50,235	86,896
4020	CONTRACTUAL SERVICES	26,797	22,508	21,872	17,786	47,009
4030	MATERIALS AND SUPPLIES	26,929	29,598	36,958	33,673	36,000
4040	DEPRECIATION	86,376	86,314	86,376	0	86,391
4050	OTHER: LIABILITY/DATA PROCESS	15,150	27,186	8,484	19,521	17,500
4060	OTHER: PROF & TECH/AUDIT	10,409	18,625	43,011	38,813	11,035
4070	OTHER: TRAVEL/MISC/UTIL/EDUCATION	30,866	37,407	38,371	39,076	41,100
TOTAL OPERATING EXPENSES:		285,527	287,363	296,069	199,104	325,931
OPERATING INCOME (LOSS)		6,939	59,951	105,123	296,775	152,469
NON-OPERATING REVENUE (EXPENSE)						
5100	CONNECTION FEES	29,629	54,867	99,489	38,428	73,000
5118	ADMINISTRATION AND GENERAL EXPENSES	0	0	(705)	(951)	(900)
5200	INTEREST EXPENSE	(24,611)	(22,744)	(22,331)	(21,462)	(21,626)
5500	TRANSFER TO GENERAL FUND	0	(45,000)	0	(37,884)	(38,805)
NET INCOME (LOSS)		11,957	47,074	181,576	274,906	164,138

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - WATER

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate 6/07	Ensuing Year Approved Budget Appropriation 6/08
		6/04	6/05	6/06		
	CASH OPERATING NEEDS					
	Net Income (Loss)	11,957	47,074	181,576	274,906	164,138
4040	Depreciation	86,376	86,314	86,376	0	86,391
6500	MAJOR IMPROVEMENTS & CAPITAL OUTLAY	(7,363)	(12,706)	(48,723)	(52,785)	(164,138)
	TOTAL CASH PROVIDED (REQUIRED)	90,970	120,682	219,229	222,121	86,391
	SOURCE OF CASH REQUIRED					
	Cash balance at beginning of year					
	Invest/Other assets to be converted					
	Issuance of bond and other debt					
	Contributions from _____ funds					
	Loans from other funds					
	TOTAL CASH REQUIRED					

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - SEWER COLLECTION

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	CHARGES FOR SERVICES	341,408	339,722	362,682	487,979	166,975
3720	INTEREST EARNED	1,734	5,291	62,916	48,268	10,000
3730	OTHER: MISCELLANEOUS	3,096	8,764	1,098	0	1,000
TOTAL OPERATING REVENUE:		346,238	353,777	426,696	536,247	177,975
OPERATING EXPENSES						
4010	PERSONNEL SERVICES	111,556	127,235	117,538	89,919	67,140
4020	CONTRACTUAL SERVICES	67,937	68,262	63,942	56,194	39,900
4030	MATERIALS & SUPPLIES	16,572	22,403	20,722	19,403	7,450
4040	DEPRECIATION	19,704	20,484	19,704	0	15,364
4050	LIABILITY INSUR/DATA PROCESSIN	6,737	13,278	6,144	11,091	6,250
4060	PROF. & TECHNICAL/AUDIT	48,670	131,037	33,989	28,987	16,250
4070	TRAVEL/MISC/UTIL/EDUCATION	7,787	5,831	5,033	9,033	3,025
TOTAL OPERATING EXPENSES:		278,963	388,530	267,072	214,627	155,379
OPERATING INCOME (LOSS)		67,275	(34,753)	159,624	321,620	22,596
NON-OPERATING REVENUE (EXPENSE)						
5100	CONNECTION FEES	7,848	14,327	31,130	46,184	41,540
5200	INTEREST EXPENSE	(1,641)	(629)	(3,277)	(80,628)	0
5213	ADMINISTRATION AND GENERAL EXPENSES	0	0	(1,490)	(990)	(675)
5500	OPERATING TRANSFER TO GENERAL FUND	(60,000)	0	0	(67,270)	(18,200)
NET INCOME (LOSS)		13,482	(21,055)	185,987	218,916	45,261

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - SEWER COLLECTION

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	CASH OPERATING NEEDS					
	Net Income (Loss)	13,482	(21,055)	185,987	218,916	45,261
4040	Depreciation	19,704	20,484	19,704	0	15,364
6500	MAJOR IMPROVEMENTS & CAPITAL OUTLAY	(5,206)	(827)	(34,162)	(12,564)	(45,261)
	TOTAL CASH PROVIDED (REQUIRED)	27,980	(1,398)	171,529	206,352	15,364

**** Please Complete the Following Section (Not Required)****

SOURCE OF CASH REQUIRED

Cash balance at beginning of year

Invest/Other assets to be converted

Issuance of bond and other debt

Contributions from _____ funds

Loans from other funds

TOTAL CASH REQUIRED

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - ELECTRIC

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	CHARGES FOR SERVICES	1,299,554	1,315,107	1,345,473	1,504,963	1,548,000
3720	INTEREST EARNED	2,660	5,268	14,472	49,941	5,000
3730	PENALTIES	23,146	19,969	24,631	26,942	27,000
3740	SALES AND USE TAX	63,043	64,517	67,143	74,877	79,200
3750	MISCELLANEOUS	19,392	57,707	36,450	73,474	44,900
TOTAL OPERATING REVENUE:		1,407,795	1,462,568	1,488,169	1,730,197	1,704,100
OPERATING EXPENSES						
4010	PERSONNEL SERVICES	241,456	269,487	268,075	228,045	265,145
4020	CONTRACTUAL SERVICES	106,156	126,251	126,922	118,400	127,111
4030	DIST. SYSTEM - DEER HOLLOW MAINT. MATERIALS	33,783	35,163	57,165	29,271	24,100
4040	DEPRECIATION	116,962	121,584	116,962	0	116,268
4050	LIABILITY INSUR/DATA PROCESSING	15,294	27,188	12,985	21,963	15,800
4060	PROFESSIONAL & TECH/AUDIT	23,174	24,452	38,089	30,673	25,487
4070	TRAVEL/MISC/UTIL/EDUCATION	31,615	19,461	17,956	20,106	22,500
4080	POWER PURCHASE/PLANT OPERATION	598,378	532,153	522,236	593,093	689,400
TOTAL OPERATING EXPENSES:		1,166,818	1,155,739	1,160,390	1,041,551	1,285,811
OPERATING INCOME (LOSS)		240,977	306,829	327,779	688,646	418,289
NON-OPERATING REVENUE (EXPENSE)						
5100	CONNECTION FEES	30,220	54,220	81,280	84,162	95,000
5200	INTEREST EXPENSE	(1,147)	0	0	(62,071)	(215,612)
5316	ADMINISTRATION & GENERAL EXPENSE	0	0	(2,518)	(2,513)	(3,500)
5500	TRANSFER TO: GENERAL FUND	(135,862)	(217,000)	(66,667)	(119,240)	(168,735)
5510	TRANSFER TO: PRESSURIZED IRRIG	0	0	0	0	0
5520	TRANSFER TO SEWER FUND	0	0	0	0	0
5530	TRANSFER TO WATER FUND	0	0	0	0	0
NET INCOME (LOSS)		134,188	144,049	339,874	588,984	125,442

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND - ELECTRIC

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate 6/07	Ensuing Year Approved Budget Appropriation 6/08
		6/04	6/05	6/06		
	CASH OPERATING NEEDS					
	Net Income (Loss)	134,188	144,049	339,874	588,984	125,442
4040	Depreciation	116,962	121,584	116,962	0	116,268
6500	MAJOR IMPROVEMENTS & CAPITAL OUTLAY	(8,739)	(43,880)	(117,221)	(92,164)	(125,442)
	TOTAL CASH PROVIDED (REQUIRED)	242,411	221,753	339,615	496,820	116,268
	SOURCE OF CASH REQUIRED					
	Cash balance at beginning of year					
	Invest/Other assets to be converted					
	Issuance of bond and other debt					
	Contributions from _____ funds					
	Loans from other funds					
	TOTAL CASH REQUIRED					

PAROWAN CITY CORPORATION

Governmental Unit

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Fiscal Year

ENTERPRISE FUND - SEWER TREATMENT

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	OPERATING REVENUE					
3710	CHARGES FOR SERVICES	0	0	0	0	193,352
	TOTAL OPERATING REVENUE:	0	0	0	0	193,352
	OPERATING EXPENSES					
4010	PERSONNEL SERVICES	0	0	0	0	22,755
4020	CONTRATUAL SERVICES	0	0	0	0	13,171
4030	MATERIALS AND SUPPLIES	0	0	0	0	8,205
4040	DEPRECIATION	0	0	0	0	148,000
4050	LIABILITY INSURANCE/DATA PROCESSING	0	0	0	0	1,900
4060	PROFESSIONAL AND TECHNICAL/AUDIT	0	0	0	0	3,750
4070	TRAVEL, MEALS & LODGING	0	0	0	0	6,815
	TOTAL OPERATING EXPENSES:	0	0	0	0	204,596
	OPERATING INCOME (LOSS)	0	0	0	0	(11,244)
	NON-OPERATING REVENUE (EXPENSE)					
5100	CONNECTION FEES	0	0	0	0	35,640
5200	SEWER BOND	0	0	0	0	(99,770)
5213	ADMINISTRATION AND GENERAL EXPENSES	0	0	0	0	(225)
5500	OPERATING TRANSFER TO GENERAL FUND	0	0	0	0	(17,760)
	NET INCOME (LOSS)	0	0	0	0	(93,359)

PAROWAN CITY CORPORATION

Governmental Unit

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Fiscal Year

ENTERPRISE FUND - SEWER TREATMENT

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate 6/07	Ensuing Year Approved Budget Appropriation 6/08
		6/04	6/05	6/06		
	CASH OPERATING NEEDS					
	Net Income (Loss)	0	0	0	0	(93,359)
4040	Depreciation	0	0	0	0	148,000
6500	MAJOR IMPROVEMENTS & CAPITAL OUTLAY	0	0	0	0	(10,641)
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0	0	44,000
	SOURCE OF CASH REQUIRED					
	Cash balance at beginning of year					
	Invest/Other assets to be converted					
	Issuance of bond and other debt					
	Contributions from _____ funds					
	Loans from other funds					
	TOTAL CASH REQUIRED					

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

ENTERPRISE FUND

Account Number	Description	Prior Years Actual			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	OPERATING REVENUE					
3730	DWR 2001 Hardship Grant - Revenue	0	0	0	0	0
	TOTAL OPERATING REVENUE:	0	0	0	0	0
	NET INCOME (LOSS)	0	0	0	0	0

PAROWAN CITY CORPORATION

Governmental Unit

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Fiscal Year

ENTERPRISE FUND - IRRIGATION

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
OPERATING REVENUE						
3710	CHARGES FOR SERVICES	118,630	134,960	138,294	145,271	145,330
3720	INTEREST EARNED	3,430	5,366	10,362	14,056	10,000
3730	INTERGOVERNMENTAL REVENUE (CDBG)	0	0	0	0	0
3740	MISCELLANEOUS	0	0	7,311	0	0
TOTAL OPERATING REVENUE:		122,060	140,326	155,967	159,327	155,330
OPERATING EXPENSES						
4010	PERSONNEL SERVICES	9,941	10,603	11,213	19,507	21,382
4020	CONTRACTUAL SERVICES	4,085	4,103	4,367	9,107	11,636
4030	MATERIALS AND SUPPLIES	14,544	14,882	9,689	14,724	16,800
4040	DEPRECIATION	32,460	33,043	32,460	0	31,005
4050	LIABILITY INSUR/DATA PROCESSIN	7,271	13,825	6,691	11,638	8,900
4060	PROF. & TECHNICAL/AUDIT	5,162	5,333	10,304	13,134	5,800
4070	MISCELLANEOUS	11,506	17,018	2,777	3,956	21,250
TOTAL OPERATING EXPENSES:		84,969	98,807	77,501	72,066	116,773
OPERATING INCOME (LOSS)		37,091	41,519	78,466	87,261	38,557
NON-OPERATING REVENUE (EXPENSE)						
5100	CONNECTION FEES	600	3,000	2,400	900	800
5200	INTEREST EXPENSE	(18,544)	(16,369)	(13,568)	(10,227)	(8,682)
5300	TRANSFER FROM ELECTRIC	0	0	0	0	0
5500	TRANSFER TO GENERAL FUND	0	0	0	(15,831)	(15,805)
5716	ADMINISTRATION AND GENERAL EXPENSE	0	0	(1,027)	(1,272)	(900)
NET INCOME (LOSS)		19,147	28,150	66,271	60,831	13,970

PAROWAN CITY CORPORATION

Governmental Unit

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Fiscal Year

ENTERPRISE FUND - IRRIGATION

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
	CASH OPERATING NEEDS					
	Net Income (Loss)	19,147	28,150	66,271	60,831	13,970
4040	Depreciation	32,460	33,043	32,460	0	31,005
6500	MAJOR IMPROVEMENTS & CAPITAL OUTLAY	(2,317)	(5,558)	(7,288)	(6,960)	(13,970)
	TOTAL CASH PROVIDED (REQUIRED)	49,290	55,635	91,443	53,871	31,005
	SOURCE OF CASH REQUIRED					
	Cash balance at beginning of year					
	Invest/Other assets to be converted					
	Issuance of bond and other debt					
	Contributions from _____ funds					
	Loans from other funds					
	TOTAL CASH REQUIRED					

PAROWAN CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2007 Through June 30, 2008

Fiscal Year

OTHER FUNDS - COMMUNITY THEATRE

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3920	INTEREST RECEIVED	89	143	251	315	100
	TOTAL REVENUE	89	143	251	315	100
BEGINNING FUND BALANCE TO BE APPROP						
3990	Beginning Fund Bal - Approp	83	0	0	0	0
	TOTAL AVAILABLE FOR APPROPRIATIONS	172	143	251	315	100
EXPENDITURES:						
4010	TRANSFER TO GENERAL FUND	172	0	251	0	100
4070	MISCELLANEOUS	0	0	0	0	0
4090	Approp Increase in Fund Balance	0	143	0	0	0
	TOTAL EXPENDITURES	172	143	251	0	100

PAROWAN CITY CORPORATION

Governmental Unit

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Fiscal Year

OTHER FUNDS - PERPETUAL CARE.

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/04	6/05	6/06	6/07	6/08
REVENUES:						
3910	TRANSFER FROM WATER FUND	0	0	0	0	0
3920	INTEREST EARNED	3,493	5,896	11,195	14,446	15,000
3930	CHARGES FOR SERVICES	12,394	16,116	19,125	25,090	10,000
TOTAL REVENUE		15,887	22,012	30,320	39,536	25,000
BEGINNING FUND BALANCE TO BE APPROP						
3990	Beginning Fund Bal - Approp	0	0	0	0	0
TOTAL AVAILABLE FOR APPROPRIATIONS		15,887	22,012	30,320	39,536	25,000
EXPENDITURES:						
4070	MISCELLANEOUS	18	3	0	0	10,000
4080	TRANSFER TO GENERAL FUND (INTEREST)	0	9,383	7,872	0	8,500
4090	Approp Increase In Fund Balance	15,869	12,626	22,448	0	0
TOTAL EXPENDITURES		15,887	22,012	30,320	0	18,500